

Trinidad and Tobago

A. Progress in the implementation of the minimum standard

Trinidad and Tobago has 17 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral agreement among the members of the CARICOM concluded with ten treaty partners (the CARICOM Agreement).¹⁶⁸

None of those agreements comply with the minimum standard.

Trinidad and Tobago has not signed the MLI.

Trinidad and Tobago has made a general statement in its response to the Peer Review questionnaire that it intends to implement a detailed LOB as part of its commitment to implement the minimum standard.

B. Conclusion

The CARICOM Agreement does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be contemplated.¹⁶⁹

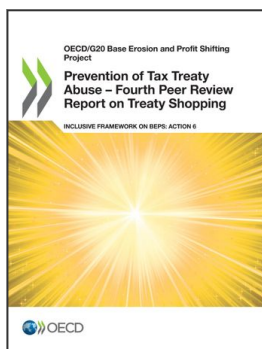
Summary of the jurisdiction response – Trinidad and Tobago

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Antigua and Barbuda	No	No	
2	Barbados	No	No	
3	Belize	No	No	
4	Brazil	No	No	
5	Canada	No	No	
6	China (People's Republic of)	No	No	
7	Denmark	No	No	
8	Dominica	No	No	
9	France	No	No	
10	Germany	No	No	
11	Grenada	No	No	
12	India	No	No	
13	Italy	No	No	
14	Guyana*	No	No	

¹⁶⁸ Agreement Among the Governments of the Member States of the Caribbean Community for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, Profits or Gains and Capital Gains and for the Encouragement of Regional Trade and Investment, St. Michael Barbados, 6 July 1994; between: Antigua and Barbuda (18 February 1998), Barbados (7 July 1995), Belize (30 November 1994), Dominica (19 June 1996), Grenada (1 March 1996), Guyana* (26 November 1997), Jamaica (16 February 1995), St. Kitts/Nevis (8 May 1997), St. Lucia (22 May 1995) St. Vincent (12 February 1998) and Trinidad & Tobago (29 November 1994). In total, Trinidad and Tobago identified 26 "agreements" in its List of Tax agreements: 16 bilateral agreements and the CARICOM Agreement concluded with ten of its treaty partners.

¹⁶⁹ Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.

15	Jamaica	No	No	
16	Luxembourg	No	No	
17	Norway	No	No	
18	Saint Kitts and Nevis	No	No	
19	Saint Lucia	No	No	
20	Saint Vincent and the Grenadines	No	No	
21	Spain	No	No	
22	Sweden	No	No	
23	Switzerland	No	No	
24	United Kingdom	No	No	
25	United States	No	No	
26	Venezuela*	No	No	



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